

UNITED STATES TAX COURT  
 WASHINGTON, DC 20217

DTDV, LLC, RICHARD G. VENTO, TAX	)	
MATTERS PARTNER,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 741-09
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	
	)	
	)	
DTLV, LLC, RICHARD G. VENTO, TAX	)	
MATTERS PARTNER,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 742-09
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

The petitions in these consolidated cases were filed in January 2009. After several hearings and assignments to Special Trial Judge Carluzzo, these consolidated cases were assigned to Judge Diane L. Kroupa for final disposition. The Court set these cases for hearing and an oral status report on the Court’s June 19, 2012, Honolulu, Hawaii trial session.

The parties requested that, to avoid duplication, waste of judicial resources and the possibility of inconsistent resolutions of the related issues, this Court not schedule these consolidated cases for trial until the Third Circuit Court of Appeals issues its decision resolving the residency issues pending before it involving Richard and Lana Vento.

The Court directed the parties to file joint status reports, the most recent of which was due by October 15, 2013, to advise the Court of the then present status of these cases and the related district court and Third Circuit Court of Appeals cases.

**SERVED Sep 30 2013**

DTDV, LLC, et al. v. Commissioner  
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The parties filed a Joint Status Report on September 26, 2013, advising the Court that the Third Circuit Court of Appeals issued its opinion concerning the residency status of Richard Vento and Lana Vento as well as their daughters Gail Vento, Renee Vento and Nicole Mollison. The Third Circuit determined that Richard Vento and Lana Vento were residents of the U.S. Virgin Islands for income tax purposes for the tax year 2001 and that Gail Vento, Renee Vento and Nicole Mollison were not residents of the U.S. Virgin Islands for income tax purposes for the tax year 2001. None of the parties filed a petition for writ of certiorari with the Supreme Court, so the decision of the Third Circuit is final.

The parties also reported that respondent issued FPAA's in 2008 to three limited liability corporations controlled by Richard Vento, known as Nicole Vento, LLC, Gail Vento, LLC and Renee Vento, LLC (Vento daughter LLCs). The Vento daughter LLCs filed an appeal to the district court for the U.S. Virgin Islands contesting the FPAA's issued by respondent. The Vento daughter LLCs district court cases concern issues similar to those involved in these cases pending before the Tax Court. The district court held a trial, issued an opinion and entered judgments in the Vento daughter LLCs' cases upholding the adjustments contained in respondent's FPAA's and imposing a negligence penalty under I.R.C. § 6662. The Vento daughter LLCs filed appeals with the Third Circuit Court of Appeals contesting the district court's judgments. Those appeals have not yet been resolved and are currently pending with the Third Circuit. The parties ask that these cases be released to the general docket for trial.

The Court strives to move cases to resolution as quickly and efficiently as possible. The Court does not believe, however, that it would be in the best interests of the parties or the Court to schedule these consolidated cases for trial at this time especially given that the Third Circuit currently has the related cases under advisement.

Upon due consideration and for cause, it is

ORDERED that the parties shall, on or before February 3, 2014, file a joint report stating the then present status of these consolidated cases and the related cases before the Third Circuit. The parties shall advise the Court when the parties can be ready for trial in 2014 and give an estimate of anticipated trial time.

**(Signed) Diane L. Kroupa**  
**Judge**

Dated: Washington, D.C.  
September 27, 2013